

2011 Personal Property Valuation Schedules and Registered Vehicle Uniform Fee Schedules

Click on the following headings for detailed definitions, examples, and percent good schedules. [**Class 1 - Short Life Property**](#)

Property which is fungible in that it is difficult to determine which items are retired from service by age group. Such property is highly susceptible to breakage, loss, rapid wear and tear or subject to extreme obsolescence. [**Class 2 – Computer Integrated Machinery**](#)

Machinery which cannot operate without the computer and the computer cannot perform functions outside the machine. [**Class 3 – Short Life Equipment**](#)

Electronic types of equipment and office machines subject to rapid functional or economic obsolescence or items subject to severe wear and tear. [**Class 4– Short Life Expensed**](#)

[**Personal Property**](#)

Personal Property having an acquisition cost of \$1000 or less from Class 1, Class 3 or Class 12 in which the taxpayer elects to declare as expensed. [**Class 5 – Furniture and Trade**](#)

[**Fixtures**](#)

Non-mechanical furniture and trade fixtures subject to functional obsolescence due to style and design changes. [**Class 6 – Heavy and Medium Duty Trucks**](#)

All registered heavy and medium duty trucks valued in this class are taxed according to weight category and assessment authority. Heavy and medium duty trucks registered and assessed by State Tax Commission Motor Carrier Services will be subject to a statewide property tax rate which changes annually. Heavy and medium duty trucks assessed by the county are subject to a Uniform Fee of 1.5% of taxable value. Light duty trucks (22T), assessed by either the State Tax Commission Motor Carrier Services or the county are subject to an age-based uniform fee. [**Class 7 – Medical & Dental Equipment**](#)

Equipment with medical and dental application or used in medical and dental facilities. Medical and dental equipment is subject to a high degree of functional and economic obsolescence due to the rapid technological developments experienced by the health services industry. [**Class 8 –**](#)

[**Machinery & Equipment**](#)

Machinery and equipment used in production or processing industries having an economic life of 12 years or more but subject to functional and economic obsolescence and technologically advanced and more efficient machinery becomes available. [**Class 9 – Off-Highway**](#)

[**Recreational Vehicles**](#)

Subject to Age Based Fees when registered. [**Class 11 – Street Motorcycles**](#)

Subject to Age Based Fees when registered. [**Class 12 – Computer Hardware**](#)

Data processing equipment, main frame computers, LAN systems, personal computers and peripherals subject to rapid functional and economical obsolescence. [**Class 13 – Heavy**](#)

[**Equipment**](#)

Mobile machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials; e.g., cement and asphalt. [**Class 14 – Motor**](#)

Homes

Subject to a Uniform Fee of 1% of taxable value when registered.

[Class 15 –](#)

Semiconductor Manufacturing Equipment

Used exclusively in the production of semiconductor products.

[Class 16 – Long Life](#)

Property

Property having a long physical life, subject to little obsolescence.

[Class 17 – Boats](#)

Vessel fees are based on length and then age.

[Class 17 – Boats](#)

31 feet in length and longer

Subject to a Uniform Fee of 1.5% of taxable value when registered.

[Class 17 – Boats below 31 feet in length](#)

Subject to Age Based Fees when registered.

[Class 18 – RV Travel Trailers](#)

Subject to Age Based Fees when registered.

[Class 18 – Travel](#)

Trailers (both Bumper Pull and 5th Wheel types)

Subject to Age Based Fees when registered.

[Class 18a – Tent Trailers and Truck Campers](#)

Subject to Age Based Fees when registered.

[Class 20 – Petroleum & Natural Gas Exploration and Production](#)

Equipment

Used in the petroleum and gas exploration and production industry, subject to significant functional and economic obsolescence due to the volatile nature of the petroleum industry.

[Class](#)

ss 21 – Trailers

Subject to either a Uniform Fee of 1.5% of taxable value when registered or an Age Based Fees when registered.

[Class 21 – Commercial Trailers](#)

Subject to a Uniform Fee of 1.5% of taxable value when registered.

[Class 21a – Other \(Non-Commercial\) Trailers](#)

Subject to Age Based Fees when registered.

[Class 22 – Vehicles](#)

Subject to Age Based Fees when registered.

[Class 22 –](#)

Passenger Vehicles and Light Duty Trucks

Subject to Age Based Fees when registered.

[Class 22a – Small Motor Vehicles](#)

Subject to Age Based Fees when registered.

[Class 23 – Aircraft](#)

Subject to a \$25 Uniform Fee and a Registration Fee of .4% (.004) of average wholesale value as listed in the Bluebook Price Digest when registered or registration renewal.

[Class 24 –](#)

Leasehold Improvements

Used only with leasehold improvements made to exempt property where the exemption does not

apply to those improvements. See Tax Commission Administrative Rule [R884-24P-32](#) . [Class](#)

25 – Aircraft Parts Manufacturing Tools and Dies

Applies to equipment and Fixtures used to manufacture aircraft parts and components. [Class](#)

s 26 – Personal Watercraft

Subject to Age Based Fees when registered.